



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9713]

RIN 1545-BL46; RIN 1545-BM60

Reporting for Premium; Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction

SUMMARY: This document contains corrections to final and temporary regulations (TD 9713) that were published in the **Federal Register** on March 13, 2015 (80 FR 13233). The final regulations are relating to information reporting by brokers for bond premium and acquisition premium.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning March 13, 2015.

FOR FURTHER INFORMATION CONTACT: Pamela Lew at (202) 317-7053 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9713) that are the subject of this correction is under section 6045 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9713) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9713), that are the subject of FR Doc. 2015-05648, are corrected as follows:

1. On page 13234, in the preamble, the first column, the twenty-sixth line from the top of the column, the language “customer has not make the election. The” is corrected to read “customer has not made the election. The”.

2. On page 13235, in the preamble, the first column, the fifth line from the bottom of the column, the language “for income and basis. Under section” is corrected to read “for income and basis. Under §”.

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